I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: July 3, 2007

Signature: /Lisa M. Terry/ (Lisa M. Terry)

Docket No.: 65856-0070

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Robert S. Wheeler et al.

Allowed: April 6, 2007

Application No.: 10/517,850

Confirmation No.: 1313

Filed: December 14, 2004

Art Unit: 3681

For: METHOD OF DETECTING FALSE

NEUTRAL IN AN AUTOMATED

TRANSMISSION SYSTEM

Examiner: Not Yet Assigned

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE UNDER 37 CFR §1.104(E)

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Applicant has received the Examiner's Statement of Reasons for Allowance with the April 6, 2007 Notices of Allowance and Allowability regarding the above-identified application. Entry of the Statement into the record should not be construed as any agreement with or acquiescence in the reasoning stated by the Examiner. Each of the claims stands on its own merits and is patentable because of the combination it recites and not because of the presence or absence of any one particular element. Applicant agrees with the Examiner's conclusions regarding patentability, without necessarily agreeing with or acquiescing in the Examiner's reasoning.

The Examiner's Statement was not prepared by Applicant and only contains the Examiner's possible positions in one or more reasons for allowability. Thus, any interpretation with respect to the Examiner's Statement of Reasons for Allowance should not be imputed to the Applicant.

Application No.: 10/517,850 Docket No.: 65856-0070

Applicant believes no fee is due with this response. However, if a fee is due, please charge our Deposit Account No. 18-0013, under Order No. 65856-0070 from which the undersigned is authorized to draw.

Dated: July 3, 2007 Respectfully submitted,

By /Michael B. Stewart/
Michael B. Stewart
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Attorney for Applicant